

## Tax Exemption Offerings Form

GSA SmartPay® 2

[www.gsa.gov/smartpay](http://www.gsa.gov/smartpay)



### I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

*Please indicate the state / jurisdiction / U.S. territory for which you are reporting:*

State / Jurisdiction / U.S. Territory: Idaho

### II. TAX EXEMPTION OFFERINGS

*Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.*

*Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank.*

*Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.*

Tax Exemption Offerings (Please check all that apply)		Additional Information (Description, pertinent statutes, regulations, etc.)
<b>Sales Tax</b>	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	Idaho Code § 63-3622A. Taxes prohibited under the constitution of the United States
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
<b>Lodging Tax</b>	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	This is the statewide 6% sales tax noted above.
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
<b>Hotel Occupancy Tax</b>	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	This is the statewide 2% Travel and Convention tax. All charges for room occupancy which are exempt from Idaho sales tax are also exempt from the room sales tax. (IDAPA 35.01.06.016.01 and .02)
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
<b>Public Accommodation Tax</b>	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	There is no such tax in Idaho.
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
<b>Tourism Tax</b>	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	Idaho has no statewide tourism tax
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
<b>Fleet Tax</b>	<input type="checkbox"/> Gasoline <input checked="" type="checkbox"/> Diesel Fuel <input checked="" type="checkbox"/> Alternative Fuel	<p>No refund of gasoline tax allowed for any gasoline which is used in motor vehicles required to be licensed or used in any motor vehicle exempt from registration by reason of the ownership or residence. Idaho Code § 63 2410(3)(a)</p> <p>Refund for diesel is allowed for US Gov't owned or leased vehicles operated by gov't employees. Use Form 75  <a href="http://tax.idaho.gov/pdf/2008/EFO00055_10-10-08.pdf">http://tax.idaho.gov/pdf/2008/EFO00055_10-10-08.pdf</a></p> <p>Alternative fuel (gaseous fuel e.g., natural gas and propane): For US Govt owned or leased vehicles operated by gov't employees, exemption can be taken at the filling station.</p> <p>The licensed distributor must record on the document of sale, the name of the governmental entity, the license or identification number, and the type of vehicle. Rule 35.01.05.105.07.a of Idaho's Motor Fuels Rules and Idaho Code § 63-2424.</p>
	<input type="checkbox"/> Maintenance	There is no separate fleet maintenance tax. Repair parts, tires, etc. are subject the 6% statewide sales tax and the US Govt qualifies for an exemption under centrally billed accounts.
<b>Other Tax</b>	<input type="checkbox"/> Other: please specify _____ <input type="checkbox"/> CBA <input type="checkbox"/> IBA	Idaho has no other taxes on retail sales. There are some local option resort cities taxes not administered by the Idaho State Tax Commission. There is one county (Nez Perce) local option sales tax not administered by the county. See: <a href="http://tax.idaho.gov/answers_Sales_tax.htm#14">http://tax.idaho.gov/answers_Sales_tax.htm#14</a>

### III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

Tax Exempt Documentation		Website Address or Hyperlink:
1	Lodging tax, travel and convention tax exemption form ST-104HM	<a href="http://tax.idaho.gov/pdf/sales/2006/TC00140_ST-104-HM_%20SalesExemptLodgingAccom_01-11-06.pdf">http://tax.idaho.gov/pdf/sales/2006/TC00140_ST-104-HM_%20SalesExemptLodgingAccom_01-11-06.pdf</a>
2	Exemption form for sales tax. Can be used by exempt buyers. ST-101	<a href="http://tax.idaho.gov/pdf/sales/2007/ST00621_frmST101_SalesTxResale-ExemptCertif_09-27-07.pdf">http://tax.idaho.gov/pdf/sales/2007/ST00621_frmST101_SalesTxResale-ExemptCertif_09-27-07.pdf</a>
3	For cash purchases by government agencies. ST-104G. Not for lodging or meals.	<a href="http://tax.idaho.gov/pdf/1996/96st104g.pdf">http://tax.idaho.gov/pdf/1996/96st104g.pdf</a>

### IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

Tax Recovery Procedures:	
<a href="http://tax.idaho.gov/pdf/EFO00127_06-24-2008.pdf">http://tax.idaho.gov/pdf/EFO00127_06-24-2008.pdf</a>	Form TCR, used for sales tax refund claim for tax paid in error.
For diesel fuel tax refund, use Form 75. No exemption is available at the pump. For tax paid in error on natural gas or propane, use Form 75 as well. <a href="http://tax.idaho.gov/pdf/2008/EFO00055_10-10-08.pdf">http://tax.idaho.gov/pdf/2008/EFO00055_10-10-08.pdf</a>	

### V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	Cohen, Saul or Husted, James
Name of Agency:	Idaho State Tax Commission
Office Address (Line 1):	800 Park Blvd, Plaza IV
Office Address (Line 2):	P.O. Box 36
City, State Zip:	Boise, Idaho 83722
Phone Number:	208-334-7530
Fax Number:	208-334-7844
Email Address:	<a href="mailto:saul.cohen@tax.idaho.gov">saul.cohen@tax.idaho.gov</a> or <a href="mailto:james.husted@tax.idaho.gov">james.husted@tax.idaho.gov</a>

Thank you for your assistance in this important matter!